

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF GEORGIA
NEWNAN DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 3:06-cv-052-LTC
)	
THOMAS L. STRAUCH;)	
JP MORGAN CHASE BANK, N.A.,)	
)	
Defendants.)	

MOTION FOR ENTRY OF FINAL JUDGMENT

The United States of America respectfully moves for an entry of final judgment in its favor and against Thomas L. Strauch in the amount of \$138,042.95 as of August 19, 2009 plus interest and statutory additions thereafter as allowed by law.

1. The United States initiated the above-captioned civil action by filing a complaint on June 1, 2006. Through its complaint, the United States sought to reduce to judgment the assessments for federal income taxes, penalties, and interest made against Thomas L. Strauch and to foreclose on certain real property owned by Strauch. The property upon which the United States sought to foreclose is

located at 113 Friendship Church Rd., Brooks, Georgia 30205-1704 (the “Property”). The United States named JP Morgan Chase Bank, N.A. as a defendant because the bank has an interest in the Property.

2. The United States moved for default judgment against Strauch on October 25, 2006 (DE 7). On June 7, 2007 the Court granted the United States’ motion, but because the Court found the evidence in the record of the amount of taxes due from Strauch to be lacking, it instructed the United States to submit detailed affidavits and other credible evidence to support its claimed amounts of unpaid taxes (DE 11). The United States timely submitted a supplemental brief (DE 12) and the Second Declaration of Odell Justice detailing the assessments against Strauch and the unassessed accruals of interest and penalties (DE 12-1). The Court, in its August 23, 2007 order, determined that the United States had adequately detailed the amount of taxes Strauch owes and found that Strauch owed the United States \$162,247.04 as of May 14, 2007 (DE 14).

3. Nevertheless, the Court refrained from entering final judgment against Strauch at that time because the United States’ claims against JP Morgan Chase Bank, N.A. were still unresolved, pursuant to Fed. R. Civ. P. 54 (Id.)

4. The United States’ claims against JP Morgan Chase Bank, N.A. are

now resolved, and the United States has sold the Property. On April 24, 2009, the Court confirmed the sale and ordered \$3,144.18 distributed to the United States to cover the costs of the sale (DE 53). On April 29, 2007, the Court ordered the distribution of the remaining proceeds of the sale in accordance with the stipulation of priority between the United States and JP Morgan Chase Bank, N.A. (DE 54). JP Morgan Chase Bank, N.A. received \$75,907.81 and the United States received \$46,948.01, plus interest that accrued while the proceeds were in the Court's registry. The payment to the United States totaled \$46,965.95, and this amount will be applied to Strauch's 1993 tax liability. (See Declaration of John Pinsonneault.)

5. Since all issues and claims in this case have now been adjudicated, the United States requests that the Court enter final judgment against Strauch in the amount of \$138,042.95, as of August 19, 2009, plus interest on that amount pursuant to 28 U.S.C. § 1961(c) and 26 U.S.C. §§ 6621 & 6622 from the date of the judgment. This amount represents Strauch's unpaid tax liabilities for the years 1993, 1994, 1996, 1997, and 1999 as of that date. As explained in the declaration of John Pinsonneault, attached as exhibit A, Strauch owes the United States \$2,364.07 as of August 19, 2009 for his 1993 tax liability. As detailed in certified

IRS INTST transcripts, which are printouts from an IRS computer program that show calculations of the total amount due from Strauch for 1994, 1996, 1997, and 1999 and are attached as exhibit B, Strauch owes the United States \$11,766.18 for his 1994 liability, \$54,238.50 for his 1996 liability, \$46,202.31 for his 1997 liability, and \$23,471.89 for his 1999 liability. Strauch's 1993 liability has been calculated separately because the \$46,965.85 payment has not yet posted to the IRS's computer system.

WHEREFORE, the United States respectfully requests that the Court enter final judgment in its favor and against Thomas L. Strauch.

Respectfully submitted,

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CERTIFICATE OF COMPLIANCE

I certify that the foregoing was prepared with one of the font and point selections approved by the Court in L.R. 5.1B (Times New Roman, 14 pt.) for documents prepared by computer.

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CERTIFICATE OF SERVICE

I certify that a copy of the foregoing Motion for Entry of Final Judgment was served on this 21st day of August, 2009, by First Class U.S. Mail upon the following:

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